

REMARKS:

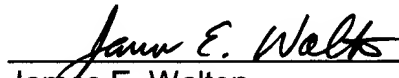
Claims 1-25 are currently pending in the application. Claims 1-25 are hereby cancelled. New Claim 26 is hereby added.

A complete listing of all of the claims is attached hereto.

Enclosed herewith is a check in the amount of \$1,275.00 to cover the \$750.00 Petition Fee, the \$395.00 fee for the Request for Continued Examination, and the \$130.00 fee for a three-month suspension of action on the application. No other fees are deemed to be necessary; however, the undersigned hereby authorizes the Commissioner to charge any other fees that may be required, or credit any overpayments, to Deposit Account No. **502806**.

Respectfully submitted,

1/13/05
Date



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COMPLETE LISTING OF THE CLAIMS:

Claims 1-25 (**Cancelled**).

Claim 26. (**New**) A combination seat cushion and leg warmer, comprising:

- a water-proof bottom having a base portion and an upright skirt portion;
- a collapsible envelope portion connected at one end to the bottom, the envelope portion including at least one expandable pleat;
- a seat cushion connected to an opposing end of the envelope portion;
- a means for releasably connecting the seat cushion to the skirt portion;

the wherein the combination seat cushion and leg warmer is operable between an open mode in which the envelope portion is expanded to receive the legs of a user; and a closed mode in which the envelope is collapsed and enclosed within a volume formed by the base portion, the skirt portion, and the cushion.